09-19-06



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IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

First Named

Inventor

Picheng Huang

Appln. No.

10/823,153

Filed

April 13, 2004

Title

MAGNETIC DEVICES HAVING

MAGNETIC FEATURES WITH CMP

STOP LAYERS

Docket No.

169.12-0622

Group Art Unit: 2627

Examiner: Renner, Craig A.

RESPONSE

Mail Stop Amendment Commissioner For Patents P.O. Box 1450 Alexandria, VA 22313-1450 SENT VIA EXPRESS MAIL Express Mail No.: EV760049005US

This is in response to the Office Action mailed on August 23, 2006. In the Office Action, claims 1-40 were subject to the following restriction requirement:

- Claims 1-6, drawn to a magnetic device, classified in class 360, subclass 126.
- II. Claims 7-40, drawn to a method of forming a magnetic device, classified in class 29, subclass 603.16.

Pursuant to the Examiner's restriction requirement, Applicant elects invention II, which is drawn to a method of forming a magnetic device. The claims that read on invention II include claims 7-40.

The Commissioner is authorized to charge any additional fees associated with this paper or credit any overpayment to Deposit Account No. 11-0982.

Respectfully submitted,

KINNEY & LANGE, P.A.

Date: 9/18/06

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